ASIA CAPITAL PLC

INTERIM FINANCIAL STATEMENTS

For the Period Ended 30.06.2026

ASIA CAPITAL PLC

STATEMENT OF FINANCIAL POSITION

As at	Group		Company	
	30.06.2026 Unaudited Rs.'000	31.03.2026 Unaudited Unaudited	30.06.2026 Unaudited Rs.'000	31.03.2026 Unaudited Rs.'000
ASSETS				
Non-Current Assets				
Property, Plant and Equipment	4,246,706	2,625,854	6,197	6,197
Right of Use Assets	-	-	-	-
Intangible Assets	1,886	257,536	-	-
Investment Properties	-	-	-	-
Investments in Subsidiaries	-	-	2,641,917	2,653,055
Investment in Associates	-	1,990	-	1
Deferred Taxation	-	-	-	-
Total Non-Current Assets	4,248,592	2,885,380	2,648,114	2,659,253
Current Assets				
Inventories	5,571	2,299	-	-
Other Financial Assets	-	382,880	-	-
Income Tax Receivable	-	-	-	-
Trade and Other Receivables	247,181	56,752	21,008	44,727
Amounts Due from Related Companies	-	113,011	2,565,825	2,476,804
Cash and Cash Equivalents	72,361	92,224	51,130	74,722
Total Current Assets	325,113	647,166	2,637,963	2,596,253
Total Assets	4,573,705	3,532,546	5,286,077	5,255,506
EQUITY AND LIABILITIES			-	
Stated Capital	1,498,498	1,498,498	1,498,498	1,498,498
Revaluation Reserve	2,129,113	2,129,113	5,905	5,905
Retained Earnings/(Accumulated Losses)	(3,434,320)	(4,420,058)	207,920	(1,266,848)
Shareholders' Fund	193,290	(792,447)	1,712,323	237,555
Galle Beach (Private) Limited.	139	139	-	-
Total Equity	193,429	(792,308)	1,712,323	237,555
Non-Current Liabilities				
Retirement Benefit Obligations	(4,470)	(1,543)	1,036	1,036
Non - Interest Bearing Borrowings- Due after One year	-	417,795	-	417,795
Interest Bearing Borrowings - Due after one year	2,015,960	877,930	2,260,054	806,047
Lease liability -Due after One year	2,197	-	-	-
Total Non-Current Liabilities	2,013,688	1,294,182	2,261,090	1,224,878
Current Liabilities				
Non-Interest Bearing Borrowings- Due within one year	-	40,068	-	40,068
Interest Bearing Borrowings - Due within one year	1,484,159	2,313,790	376,648	3,384,988
Lease Liability-Due Within one year	879	-	-	-
Trade and Other Payables	350,056	316,674	(3,512)	29,231
Amounts Due to Related Companies	-	-	-	-
Income Tax Payable	102,605	79,892	58,544	58,544
Bank Overdrafts	901,056	280,248	880,984	280,241
Total Current Liabilities	2,838,756	3,030,672	1,312,664	3,793,072
Total Liabilities	4,852,443	4,324,854	3,573,754	5,017,950
Total Equity and Liabilities	4,573,705	3,532,546	5,286,077	5,255,506
Net Assets Per Share (Rs.)	1.47	(6.04)	13.05	1.81

Figures in brackets indicate deductions.
The Financial Statements are to be read in conjunction with the accounting policies and related notes.
I certify that the above financial statements have been prepared in compliance with the requirements of the Companies Act No. 7 of 2007.

.....
M. Arfath
Group Accountant

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.
Approved and signed for and on behalf of the Board of Directors,

.....
A. Perera
Director

.....
Raju Radha
Managing Director

17.08.2026
Colombo

ASIA CAPITAL PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME - GROUP
FOR THE PERIOD ENDED 30TH JUNE 2026

For the Period Ended	Group		
	2026	2025	2026
	30.06.2026 Unaudited Rs.'000	30.06.2025 Unaudited Rs.'000	31.03.2026 Unaudited Rs.'000
Revenue	33,816	57,904	173,547
Cost of Sales	(20,747)	(27,306)	(92,021)
Gross Profit	13,069	30,598	81,526
Cost of Sales	1,500,000	3,874	354,369
Selling and Distribution Expenses	(11,014)	(15,176)	(36,688)
Administration Expenses	(68,887)	(53,295)	(364,684)
Other Operating Expenses	(6,248)	(17,429)	(39,363)
Provision for Investment Loss	-	-	-
Provision for Impairment of Receivables (Net)	-	-	(107,196)
Net Finance Loss	(43,364)	(110,316)	(198,332)
Share of Profit of Equity - Accounted Investees	-	26,377	(100)
Profit / Loss from Operating Activities	1,383,557	(135,367)	(310,468)
Income Taxation	-	-	76,470
Galle Beach (Private) Limited.			
Profit/(Loss) from Continuing Operations	1,383,557	(135,367)	(233,998)
Loss from Discontinue Operations	-	-	(4,333)
Profit/(Loss) for the Year	1,383,557	(135,367)	(238,331)
Other Comprehensive Income/(Expense)			
Items that may not be Reclassified subsequently to Profit or Loss			
Actuarial Gain on Defined Benefit Obligations (Net of Tax)	-	-	-
Change in Value of Investments Holdings	-	-	373,000
Total Comprehensive Income/(Expenses) for the Year, Net of Tax	-	-	373,000
Total Comprehensive Income/(Expenses) for the Year	1,383,557	(135,367)	134,669
Profit & Loss Attributable to			
Equity Holders of the Parent Company	1,383,557	(135,367)	(238,331)
Non-controlling Interests	-	-	(2,081)
	1,383,557	(135,367)	(236,250)
Total Comprehensive Income/(Expenses) Attributable to			
Equity Holders of the Parent Company	1,383,557	(135,367)	(236,250)
Non-controlling Interests	-	-	(2,081)
Total Comprehensive Income for the Year	1,383,557	(135,367)	(238,331)
Basic Earnings/(Loss) Per Share (Rs.)	10.53	(1.03)	(1.81)

ASIA CAPITAL PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME - COMPANY
FOR THE PERIOD ENDED 30TH JUNE 2026

For the Period Ended	Company		
	2026	2025	2026
	30.06.2026 Unaudited Rs.'000	30.06.2025 Unaudited Rs.'000	31.03.2026 Unaudited Rs.'000
Revenue	-	-	-
Cost of Sales	-	-	-
Gross Profit	-	-	-
Other Operating Income	1,500,000	1,798	52,287
Selling and Distribution Expenses	(4,983)	(4,144)	(14,057)
Administration Expenses	(9,597)	(11,645)	(79,252)
Other Operating Expenses	(5,613)	(254)	(27,999)
Provision for Investment Loss	-	-	(58,097)
Provision for Impairment of Receivables (Net)	-	-	(107,196)
Net Finance Loss	(5,040)	(98,890)	(19,276)
Share of Profit of Equity - Accounted Investees	-	-	-
Profit / Loss from Operating Activities	1,474,768	(113,135)	(253,589)
Galle Beach (Private) Limited.			
Income Taxation	-	-	76,470
Profit/(Loss) from Continuing Operations	1,474,768	(113,135)	(177,119)
Loss from Discontinue Operations	-	-	-
Profit/(Loss) for the Year	1,474,768	(113,135)	(177,119)
Other Comprehensive Income/(Expense)			
Items that may not be Reclassified subsequently to Profit or Loss			
Actuarial Gain on Defined Benefit Obligations (Net of Tax)	-	-	-
Change in Value of Investments Holdings	-	-	373,000
Total Comprehensive Income/(Expenses) for the Year, Net of Tax	-	-	373,000
Total Comprehensive Income/(Expenses) for the Year	1,474,768	(113,135)	195,881
Profit & Loss Attributable to			
Equity Holders of the Parent Company	1,474,768	(113,135)	(177,119)
Non-controlling Interests	-	-	-
	1,474,768	(113,135)	(177,119)
Total Comprehensive Income/(Expenses) Attributable to			
Equity Holders of the Parent Company	1,474,768	(113,135)	195,881
Non-controlling Interests	-	-	-
Total Comprehensive Income for the Year	1,474,768	(113,135)	195,881
Basic Earnings/(Loss) Per Share (Rs.)	11.23	(0.86)	(1.35)

ASIA CAPITAL PLC.
STATEMENT OF CHANGES IN EQUITY

GROUP

	Stated Capital	Revaluation Reserve	Retained Earnings Unaudited	Total Attributable to Equity holders	Non-controlling Interest	Total Equity
	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Balance as at 31st March 2025	**1,498,498**	**2,129,113**	**(4,352,311)**	**(724,700)**	**505,577**	**(219,123)**
Prior Period adjustments	-	-	(38,205)	(38,205)	(34,461)	(72,666)
Profit / (Loss) for the period	-	-	(135,367)	(135,367)	-	(135,367)
Adjustment on Acquisition,Disposal and Change in Holding of Subsidiary	-		-	-	-	-
Balance as at 30th June 2025	**1,498,498**	**2,129,113**	**(4,525,883)**	**(898,272)**	**471,116**	**(427,156)**
Prior Period adjustments	-	-	(164,211)	(164,211)	(458,107)	(622,318)
Profit / (Loss) for the period	-	-	(102,964)	(102,964)	(12,870)	(115,834)
Adjustment on Acquisition,Disposal and Change in Holding of Subsidiary	-	-	373,000	373,000	-	373,000
Balance as at 31st March 2026	**1,498,498**	**2,129,113**	**(4,420,058)**	**(792,447)**	**139**	**(792,308)**
Prior Period adjustments	-	-	(397,819)	(397,819)	-	(397,819)
Profit / (Loss) for the period	-	-	1,383,557	1,383,557	-	1,383,557
Adjustment on Acquisition,Disposal and Change in Holding of Subsidiary	-		-	-	-	-
Balance as at 30th June 2026	**1,498,498**	**2,129,113**	**(3,434,320)**	**193,290**	**139**	**193,429**

COMPANY

	Stated Capital Rs.'000	Revaluation Reserve Rs.'000	Retained Earnings Rs.'000	Total Rs.'000
	1,498,498	**5,905**	**(1,463,069)**	**41,334**
Prior Period adjustments	-	-	-	-
Profit / (Loss) for the period	-	-	(113,135)	(113,135)
Other Comprehensive Income for the year (Net of tax)	-	-	-	-
Balance as at 30th June 2025	**1,498,498**	**5,905**	**(1,576,204)**	**(71,801)**
Prior Period adjustments	-	-	-	-
Galle Beach (Private) Limited.	-	-	(63,644)	(63,644)
Other Comprehensive Income for the year (Net of tax)	-	-	373,000	373,000
Balance as at 31st March 2026	**1,498,498**	**5,905**	**(1,266,848)**	**237,555**
Prior Period adjustments	-	-	-	-
Profit / (Loss) for the period	-	-	1,474,768	1,474,768
Other Comprehensive Income for the year (Net of tax)	-	-	-	-
Balance as at 30th June 2026	**1,498,498**	**5,905**	**207,920**	**1,712,323**

ASIA CAPITAL PLC

STATEMENT OF CASH FLOWS

	GROUP		COMPANY	
	30.06.2026 Unaudited Rs'000	31.03.2026 Audited Rs'000	31.03.2026 Unaudited Rs'000	31.03.2026 Audited Rs.'000
Net cash generated from/(used in) operating activities	260,229	234,807	(349,858)	(572,990)
Net cash generated from/(used in) investing activities	452,106	46,963	(1,067,897)	(1,267,341)
Net cash generated from/(used in) financing activities	(1,168,559)	(295,088)	942,864	1,885,172
Net increase/(decrease) in cash & cash equivalents	(456,224)	(13,318)	(474,891)	44,842
Cash and cash equivalents at the beginning of the period	(372,472)	(359,154)	(354,963)	(399,805)
	(828,696)	(372,472)	(829,854)	(354,963)

Cash and Cash Equivalents

Cash at bank and in hand	72,361	92,224	51,130	74,222
Bank overdraft	(901,056)	(280,248)	(880,984)	(280,241)
	(828,696)	(372,472)	(829,854)	(354,963)

ASIA CAPITAL PLC

Segment Information (Business Segments)

	Investments		Stock Brokering		Leisure		Manufacturing		Services		Group	
	30.06.2026 Rs.'000	31.03.2026 Rs.'000	30.06.2026 Rs.'000	31.03.2026 Rs.'000	30.06.2026 Rs.'000	31.03.2026 Rs.'000	30.06.2026 Rs.'000	31.03.2026 Rs.'000	30.06.2026 Rs.'000	31.03.2026 Rs.'000	30.06.2026 Rs.'000	31.03.2026 Rs.'000
Revenue												
Total Gross Sales	-	71,094	-	20,927	-	81,526	-	-	-	-	-	173,547
Less : Inter segment sales/dividend	-	-	-	-	-	-	-	-	-	-	-	-
Net Segment Revenue	-	71,094	-	20,927	-	81,526	-	-	-	-	-	173,547
												-
Segmental Operating Profit/(Loss)	-	101,769	-	-	-	(229,450)	-	-	-	-	-	(127,681)
Other Operating Income	-	-	-	1,949	-	302,082	-	-	-	-	-	304,031
Net Segment Revenue	-	-	-	(27,494)	-	-	-	-	-	-	-	(27,494)
Provision for fall in value of investments	-	(107,196)	-	-	-	-	-	-	-	-	-	(107,196)
Operating Profit/(Loss)	-	(5,427)	-	(25,545)	-	72,632	-	-	-	-	-	41,660
Finance cost	-	(198,332)	-	-	-	(179,057)	-	-		-	-	(377,389)
Finance Income	-	-	-	-	-	-	-	-	-	-	-	-
Profit/(Loss) Before Taxation	-	(203,759)	-	(25,545)	-	(106,425)	-	-	-	-	-	(335,729)
Income Tax Expense	-	76,470	-	-	-	-	-	-	-	-	-	76,470
Profit/(Loss) for the Period	-	(127,289)	-	(25,545)	-	(106,425)	-	-	-	-	-	(259,259)
			-									

As at	30.06.2026 Rs.'000	31.03.2026 Rs.'000	30.06.2026 Rs.'000	31.03.2026 Rs.'000	30.06.2026 Rs.'000	31.03.2026 Rs.'000	30.06.2026 Rs.'000	31.03.2026 Rs.'000	30.06.2026 Rs.'000	31.03.2026 Rs.'000	30.06.2026 Rs.'000	31.03.2026 Rs.'000
Assets												
Segment Assets	-	151,736	-	397,896	-	3,284,397	-	-	-	-	-	3,834,029
Investment in Associate	-	1,990	-	-	-	-	-	-	-	-	-	1,990
Total Assets	-	153,726	-	397,896	-	3,284,397	-	-	-	-	-	3,836,019
Galle Beach (Private) Limited.	-											
Liabilities												
Segment Liabilities	-	1,029,935	-	397,896	-	2,657,024	-	-	-	-	-	4,084,855
Interest Bearing Borrowings	-	3,343,725	-	-	-	-	-	-		-	-	3,343,725
Total Liabilities	-	4,373,660	-	397,896	-	2,657,024	-	-	-	-	-	7,428,580
Net Assets	-	(4,219,934)	-	-	-	627,373	-	-	-	-	-	(3,592,561)

Note: Figures in bracket indicate deductions.
The above figures given are provisional and subject to audit.

NOTES TO THE FINANCIAL STATEMENTS.

1 Corporate information

Asia Capital PLC is a limited liability company incorporated and domiciled in Sri Lanka, and listed in the Colombo Stock Exchange. The Registered Office of the Company and the principal place of business are both situated at No 46/46, 6th Floor, Green lanka Tower, Nawam Mawatha, Colombo 02.

2 Approval of Financial Statements

The interim financial statements of the Group and the Company for the 01st Quarter ended 30.06.2026 were authorised for issue by the Board of Directors on 17.08.2026

3 Basis of preparation

The interim consolidated financial statements have been prepared in compliance with Sri Lanka Accounting Standard LKAS 34 -Interim Financial Reporting.

The presentation and classification of the financial statements of the previous period have been amended, where relevant, for better presentation and to be comparable with those of the current period.

The interim consolidated financial statements are presented in Sri Lankan Rupees and all values are rounded to the nearest thousand except when otherwise indicated.

4 A Shareholder company that has continued to advance funds to the Company, under Preferancial Loan Agreements through External Currancy Borrowing Accounts, gave a rebate of LKR 1.5 Bn under a rebate agreement as at 30.06.2026. This rebate has been accounted for in preparing quarterly financials for the three months ended 30.06.2026.

5 All the figures given are provisional and subject to audit unless otherwise stated.
The Same accounting Policies as in the Annual report for the year ended 31st March 2025 have been followed in the preparation of the above Financial statements.

6 Share Information
Trading has been suspended since 16.01.2026

6.1 Public share holdings
The percentage of shares held by the public as at 30.06.2026- 20.24%

Number of shareholders representing the public holding as at 30.06.2026 - 6,501 share holders , 37,254,606 shares.

6.2 Directors' share holdings
The number of shares held by the Board of directors are as follows:

	Name	30.06.2026	30.06.2025
1	Mr. Raju Radha (Managing Director)	Nil	Nil
2	Mr. Y. Kanagasabai (Chairmen)	Nil	Nil
3	Mr. A. D. Ross	Nil	Nil
4	Mr. V.Siva Jr.	Nil	Nil
5	Mr. S.A. Abeyesinhe	36,077	36,077
6	Mr. S.S Balasubramaniam	Nil	Nil
7	Mr. Stevenson Charles	Nil	Nil
8	Mr. E.R.B. Emerson	Nil	Nil
9	Mr. G. Shanmugam	Nil	Nil
10	Mr. W.A.A. Perera	Nil	Nil

6.3 Twenty largest shareholders of the company are as follows:

		30.06.2026 No of Shares	%	30.06.2025 No of Shares	%
1	Mr. Vijayeswaran S Vijayaratnam	94,039,467	71.61	94,039,467	71.61
2	Mr. Vijayaratnam Vilvarajan	11,380,000	8.67	14,200,000	10.81
3	Fast Gain International Limited	10,669,880	8.12	9,779,681	7.45
4	Mr. Nadeshan Kisonmaran	490,001	0.37	1,613,983	1.23
5	Mrs. Sukumali Mahesika Wannakuwatte	401,000	0.31	501,000	0.38
6	Ms.Imalka Madhushani de Livera / Mrs. D.A.S. Weerasinghe	392,235	0.30	-	-
7	Mr. Jeyaranjit Shivanathan	306,000	0.23	-	-
8	Mr. Saravanamuththu Subramaniam Thangarajah	290,000	0.22	-	-
9	Mr. Reshan Henry Ratnayeke	280,000	0.21	280,000	0.21
10	Mr. Welhenage Anura Chandra Kumara	228,913	0.17	-	-
11	Mr. Mohamed Fawaz Abdeen	212,000	0.16	212,000	0.16
12	Ms. Malini Arudpragasam	206,585	0.16	-	-
13	Mr. Jagath Priyadharshana Walawege	200,000	0.15	200,000	0.15
14	Mr. Ranasinghe Arachchige Thusitha Priyantha Perera	198,550	0.15	198,550	0.15
15	DFCC Bank PLC / Mr. C.R. Perera	169,802	0.13	189,802	0.14
16	Mrs. Andrea Jacqueline Dhanapala	168,469	0.13	183,860	0.14
17	Mr. Tuan Shirazi Salim	157,607	0.12	-	-
18	Mr. Muthulingham Umakanth	150,000	0.11	-	-
19	Mr. Mohamed Hanif Aslam Kamil	137,102	0.10	140,883	0.11
20	Mrs. Liyanage mallika Teekadevi Ekanayake				

6.4 Stated capital

Stated capital is represented by number of shares in issue as given below:

	31.03.2026	31.03.2025
No of Ordinary shares	131,330,150	131,330,150

6.5 Market price per share (Rs.)

	31.03.2026	31.03.2025
6.6		
Lowest Price	3.70	3.60
Price as at the end of the Quarter	7.00	3.70
Market Capitalisation	919,311,050	485,921,555
Float Adjusted Market Capitalisation	260,782,242	137,842,042

7 The applicable option for the Float Adjusted Market Capitalization of the Company falls under option 05 of rule 7.13.1 (i) a of the Listing rules of the Colombo Stock Exchange.

8 No Circumstances have arisen since the reporting date which would require adjustments to or disclosures in the Financial Statements.

Corporate Information

Name of Company
Asia Capital PLC

Legal Form
A Public Quoted Company with Limited Liability, incorporated in Sri Lanka on 29th October 1991 under the provisions of the Companies Act No. 17 of 1982 and re-registered under the Companies Act No. 7 of 2007 on 14th February 2008.

Company Registration Number
Companies Act No. 17 of 1982 and re-registered under the

Stock Exchange Listing

The Ordinary Shares of the Company are listed on the Colombo Stock Exchange, Sri Lanka.

Registered Office
No 46/46, 6th Floor, Green lanka Tower. Nawam Mawatha.
Colombo 02.
Telephone : +94 11 5320000
Facsimile +94 11 2331756
Website www.asiacapital.lk

Subsidiaries

Asia Capital Technologies (Private) Limited.
Asia Leisure Holdings (Private) Limited.
Galle Beach CC trust (Private) Limited
Asia Tea Packaging (Private) Limited.
Wadduwa Resorts (Private) Limited.
Galle Beach (Private) Limited.
493 Talpe Lands (Private) Limited.
Asia leisure Apartments (Private) Limited.
Beach Resort Kosgoda (Private) Limited.
Asia Capital Partners Limited.

Board of Directors
Mr. Raju Radha (Managing Director)
Mr. Y. Kanagasabai (Chairmen)
Mr. A. D. Ross
Mr. V.Siva Jr.
Mr. S.A. Abeyesinhe
Mr. S.S Balasubramaniam
Mr. Stevenson Charles
Mr. E.R.B. Emerson
Mr. G. Shanmugam
Mr. W.A.A. Perera
Ms. T. Watanabe
Mr. C. Venkataraman. (Alternate Director to Mr. Valentine Jr
Mr. J.F. Loh (Alternate Director to Mr. Andrew David Ross

Secretaries
P R Secretarial Services (Pvt) Ltd
No 59, Gregory's Road,
Colombo 07

Auditors
BDO Partners
65/2,Sir Chittampalam A Gardiner Mawatha
Colombo 02,

Lawyers
Paul Ratnayeke Associates
No 59, Gregory's Road,
Colombo 7

Bankers
Seylan Bank PLC
Pan Asia Banking Corporation PLC
Hatton National Bank PLC
Commercial Bank of Ceylon PLC
Nation Trust Bank PLC